

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Porter Township School Corp (6520)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,758,857	\$3,556,725	\$3,389,561	\$3,300,907	-3.2%	-2.6%
Group Health Insurance	222	\$995,814	\$1,186,514	\$1,215,940	\$1,338,571	7.7%	10.1%
Instruction Services	311	\$628,796	\$736,990	\$752,226	\$630,616	0.1%	-16.2%
Teacher Retirement Fund, After 7-1-95	216	\$283,979	\$290,838	\$311,835	\$314,347	2.6%	0.8%
Computer Hardware	741	\$416,954	\$473,121	\$329,709	\$282,666	-9.3%	-14.3%
Social Security Certified	212	\$317,238	\$300,722	\$287,682	\$280,910	-3.0%	-2.4%
Non - Certified Salaries	120	\$169,226	\$203,833	\$251,759	\$268,997	12.3%	6.8%
Textbooks	630	\$255,198	\$71,377	\$148,247	\$153,722	-11.9%	3.7%
Equipment	730	\$0	\$0	\$9,551	\$78,086	NA	717.5%
Social Security Noncertified	211	\$66,972	\$70,070	\$74,426	\$72,420	2.0%	-2.7%
Pre-2008 Object Code - Temporary Salaries	130	\$83,175	\$61,879	\$85,001	\$60,312	-7.7%	-29.0%
Other Group Insurance Authorized by Statute	224	\$0	\$42,115	\$45,753	\$45,912	NA	0.3%
Other Supplies and Materials	615, 660 - 689	\$37,867	\$43,755	\$48,132	\$38,333	0.3%	-20.4%
Content	747	\$55,424	\$15,500	\$43,814	\$36,817	-9.7%	-16.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$59,026	\$45,010	\$35,526	\$31,109	-14.8%	-12.4%
Operational Supplies	611	\$32,393	\$25,654	\$23,619	\$27,961	-3.6%	18.4%
Group Life Insurance	221	\$18,210	\$14,362	\$16,664	\$16,741	-2.1%	0.5%
Other Professional and Technical Services	319	\$13,153	\$33,626	\$40,751	\$14,876	3.1%	-63.5%
Group Accident Insurance	223	\$11,928	\$11,145	\$12,077	\$11,700	-0.5%	-3.1%
Travel	580	\$4,155	\$9,419	\$11,908	\$9,582	23.2%	-19.5%
Other Purchased Services	593	\$0	\$0	\$1,525	\$5,747	NA	276.9%
Dues and Fees	810	\$4,057	\$2,038	\$3,540	\$3,214	-5.7%	-9.2%
Official Bond Premiums	525	\$1,344	\$1,344	\$0	\$1,517	3.1%	NA
Construction Services	450	\$0	\$4,419	\$0	\$1,408	NA	NA
Other Technology Hardware	746	\$960	\$0	\$1,145	\$0	-100.0%	-100.0%
Connectivity	744	\$0	\$0	\$34,200	\$0	NA	-100.0%
Telecommunications Equipment	745	\$0	\$0	\$33,000	\$0	NA	-100.0%
Periodicals	650	\$125	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$40,607	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$7,255,461	\$7,200,457	\$7,207,594	\$7,026,470	-0.8%	-2.5%
Student Instructional Support							
Certified Salaries	110	\$564,388	\$527,136	\$522,916	\$524,517	-1.8%	0.3%
Non - Certified Salaries	120	\$224,055	\$248,409	\$249,511	\$255,947	3.4%	2.6%
Operational Supplies	611	\$5,050	\$4,404	\$8,600	\$6,668	7.2%	-22.5%
Travel	580	\$0	\$0	\$15	\$105	NA	600.0%
Student Instructional Support Total		\$793,492	\$779,949	\$781,043	\$787,237	-0.2%	0.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Overhead and Operational							
Student Trans. Purch. Fr. Anot. School Corp. Outside State	512	\$874,080	\$870,205	\$996,186	\$865,455	-0.2%	-13.1%
Non - Certified Salaries	120	\$722,005	\$843,507	\$712,204	\$717,843	-0.1%	0.8%
Heating and Cooling for Buildings - Electricity	621	\$372,113	\$399,961	\$391,429	\$389,021	1.1%	-0.6%
Food Purchases	614	\$285,268	\$292,566	\$289,495	\$269,080	-1.4%	-7.1%
Pre-2008 Object Code - Temporary Salaries	130	\$197,974	\$116,200	\$202,696	\$204,915	0.9%	1.1%
Certified Salaries	110	\$138,832	\$129,308	\$129,244	\$132,479	-1.2%	2.5%
Insurance	520	\$86,864	\$101,627	\$123,650	\$104,204	4.7%	-15.7%
Heating and Cooling for Buildings - Gas	622	\$95,388	\$99,220	\$134,141	\$102,593	1.8%	-23.5%
Operational Supplies	611	\$47,548	\$63,336	\$78,541	\$101,488	20.9%	29.2%
Group Health Insurance	222	\$245,990	\$104,456	\$162,715	\$83,400	-23.7%	-48.7%
Construction Services	450	\$2,599	\$4,709	\$8,423	\$81,181	136.4%	863.8%
Workers Compensation Insurance	225	\$51,962	\$70,184	\$60,013	\$77,370	10.5%	28.9%
Repairs and Maintenance Services	430	\$83,747	\$178,275	\$121,731	\$63,433	-6.7%	-47.9%
Water and Sewage	411	\$40,274	\$40,349	\$34,257	\$46,319	3.6%	35.2%
Social Security Noncertified	211	\$39,558	\$41,103	\$39,185	\$41,149	1.0%	5.0%
Gasoline and Lubricants	613	\$38,906	\$39,538	\$41,001	\$33,255	-3.8%	-18.9%
Other Group Insurance Authorized by Statute	224	\$727	\$24,163	\$24,129	\$23,680	138.9%	-1.9%
Other Professional and Technical Services	319	\$71,116	\$34,904	\$43,236	\$23,059	-24.5%	-46.7%
Telephone	531	\$52,190	\$41,548	\$69,137	\$13,604	-28.5%	-80.3%
Teacher Retirement Fund, After 7-1-95	216	\$11,558	\$11,863	\$11,696	\$12,246	1.5%	4.7%
Removal of Refuse and Garbage	412	\$30,739	\$11,401	\$12,329	\$11,961	-21.0%	-3.0%
Equipment	730	\$59,234	\$70,319	\$85,504	\$10,825	-34.6%	-87.3%
Social Security Certified	212	\$11,506	\$10,453	\$10,491	\$10,746	-1.7%	2.4%
Other Purchased Property Services	490 - 499	\$61,902	\$12,543	\$49,132	\$9,947	-36.7%	-79.8%
Board Member Compensation	115	\$8,000	\$8,000	\$8,000	\$8,000	0.0%	0.0%
Postage and Postage Machine Rental	532	\$5,783	\$6,100	\$8,637	\$7,535	6.8%	-12.8%
Miscellaneous Objects	876 - 899	\$10,974	\$1,240	\$11,663	\$7,003	-10.6%	-40.0%
Tires and Repairs	612	\$5,626	\$5,665	\$10,483	\$5,885	1.1%	-43.9%
Dues and Fees	810	\$10,706	\$6,432	\$7,549	\$5,715	-14.5%	-24.3%
Travel	580	\$6,927	\$5,112	\$6,732	\$5,224	-6.8%	-22.4%
Advertising	540	\$3,522	\$1,880	\$4,023	\$3,434	-0.6%	-14.6%
Other Employee Benefits	241 - 290	\$4,868	\$2,050	\$1,239	\$2,841	-12.6%	129.3%
Official Bond Premiums	525	\$0	\$1,444	\$1,444	\$2,252	NA	56.0%
Group Life Insurance	221	\$2,990	\$5,131	\$1,879	\$1,927	-10.4%	2.6%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$1,085	NA	NA
Bank Service Charges	871	\$605	\$623	\$627	\$1,066	15.2%	69.9%
Group Accident Insurance	223	\$1,545	\$884	\$971	\$968	-11.0%	-0.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$217	\$574	\$178	NA	-68.9%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Porter Township School Corp (6520)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Rentals	440	\$93	\$86	\$583	\$72	-6.2%	-87.6%
Unemployment Insurance	230	\$6,165	\$2	\$1,379	\$35	-72.6%	-97.5%
Vehicles	731	\$81,023	\$0	\$141,171	\$0	-100.0%	-100.0%
Computer Hardware	741	\$0	\$4,051	\$26,724	\$0	NA	-100.0%
Cleaning Services	420	\$800	\$800	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$5,627	\$3,574	\$3,557	\$0	-100.0%	-100.0%
Judgments Against the School Corporation	820	\$0	\$2,500	\$0	\$0	NA	NA
Entertainment	240	\$24,070	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,801,404	\$3,667,527	\$4,067,798	\$3,482,471	-2.2%	-14.4%
Non Operational							
Redemption of Principal	831	\$2,174,065	\$2,013,266	\$2,804,256	\$2,745,959	6.0%	-2.1%
Rentals	440	\$375,935	\$283,872	\$387,438	\$317,451	-4.1%	-18.1%
Interest	832	\$467,711	\$464,856	\$545,041	\$279,332	-12.1%	-48.8%
Construction Services	450	\$137,550	\$76,202	\$176,994	\$272,542	18.6%	54.0%
Repairs and Maintenance Services	430	\$101,291	\$143,595	\$87,583	\$132,624	7.0%	51.4%
Certified Salaries	110	\$105,731	\$102,478	\$108,990	\$99,215	-1.6%	-9.0%
Equipment	730	\$32,697	\$43,143	\$24,058	\$49,290	10.8%	104.9%
Vehicles	731	\$0	\$0	\$39,810	\$43,134	NA	8.3%
Non - Certified Salaries	120	\$42,654	\$43,670	\$36,342	\$40,833	-1.1%	12.4%
Bank Service Charges	871	\$8,885	\$11,681	\$12,498	\$10,099	3.3%	-19.2%
Awards	875	\$4,246	\$5,750	\$7,500	\$2,500	-12.4%	-66.7%
Other Professional and Technical Services	319	\$1,280	\$200	\$0	\$0	-100.0%	NA
Non Operational Total		\$3,452,046	\$3,188,712	\$4,230,509	\$3,992,978	3.7%	-5.6%
Grand Total		\$15,302,404	\$14,836,645	\$16,286,943	\$15,289,156	0.0%	-6.1%